9. (1) The commissioner shall submit all accounts to the auditore as required by them.

(2) The commissioner shall make ready the annual accounts and registers and pricure them before the auditor for scrutiny not later than the first day of October in the year succeeding that to which such account and registers relate.

10. (1) The auditor may.—

(*a*) require in writing the production of such vouchers, statements, returns, correspondence, notes or other documents in relation to the accounts as he may think fit;

(*b*) require in writing any salaried servant of the corporation accountable for, or having the custody or control of such voucher, statements, returns, correspondence, notes or other documents or of any property of the corporation or any person having directly or indirected by him if or his partner. any share or interest in any contract with or under the corporation to appear in person before him at his office and answer any question;

(*c*) in the event of an explanation being required from a member of a corporation in writing invite such person to meet him at his office and shall in writings specify the point on which his explanation is required.

(2) The auditor may, in any requisition or invitation made under this rule fix a reasonable period, not being less than three days within which the said requisition or invitation shall be complied with.

(3) The auditor shall give to the corporation not less than two weeks' notice in writing of the date on which he proposes to commence the audit;

Provided that, notwithstanding anything contained in this subrule the auditor may, for special reasons which shall be recorded in writing, give shorter notice than two weeks or commence a special or detailed audit without giving notice.

11. The auditor shall include in his report a statement of :—

(*a*) every payment which appears him to be contrary to law;

(*b*) the amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any person;